

Turning-Point Services, Inc.
Shreveport, Louisiana

Compiled Financial Statements
As of and for the Year Ended December 31, 2013

**Turning-Point Services, Inc.
Shreveport, Louisiana**

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COOK & MOREHART

Certified Public Accountants

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Independent Accountants' Compilation Report

To the Board of Directors
Turning-Point Services, Inc.
Shreveport, Louisiana

We have compiled the accompanying statement of assets, liabilities, and net assets – cash basis of Turning-Point Services, Inc.(a nonprofit organization) as of December 31, 2013, and the related statement of revenues, expenses, and changes in net assets – cash basis for the year then ended. We have not audited or reviewed the accompanying financial statements and, accordingly, do not express an opinion or provide any assurance about whether the financial statements are in accordance with the cash basis of accounting.

Management is responsible for the preparation and fair presentation of the financial statements in accordance with the cash basis of accounting and for designing, implementing, and maintaining internal control relevant to the preparation and fair presentation of the financial statements.

Our responsibility is to conduct the compilation in accordance with Statements on Standards for Accounting and Review Services issued by the American Institute of Certified Public Accountants. The objective of a compilation is to assist management in presenting financial information in the form of financial statements without undertaking to obtain or provide any assurance that there are no material modifications that should be made to the financial statements.

Management has elected to omit substantially all of the disclosures ordinarily included in financial statements prepared in accordance with the cash basis of accounting. If the omitted disclosures were included in the financial statements, they might influence the user's conclusions about the Organization's assets, liabilities, net assets, revenues, expenses, and changes in net assets. Accordingly, the financial statements are not designed for those who are not informed about such matters.



Cook & Morehart
Certified Public Accountants
July 9, 2014

Turning-Point Services, Inc.
Statement of Assets, Liabilities and Net Assets - Cash Basis
December 31, 2013

Assets

Current assets:

Cash	\$ 1,585
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Total current assets	<u>1,585</u>
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Furniture and equipment:

Furniture and equipment	16,480
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Computer equipment	16,500
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Vehicle	<u>25,812</u>
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	58,792
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Accumulated depreciation	<u>(57,471)</u>
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Net furniture and equipment	<u>1,321</u>
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Total Assets	<u><u>\$ 2,906</u></u>
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Liabilities and Net Assets

Current liabilities:

Notes payable	\$ 4,394
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Net asset (deficit)

Unrestricted	<u>(1,488)</u>
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Total Liabilities and Net Assets (Deficit)	<u><u>\$ 2,906</u></u>
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See accountants' compilation report.

Turning-Point Services, Inc.
Statement of Revenues, Expenses, and Changes in Net Assets - Cash Basis
For the Year Ended December 31, 2013

	<u>Unrestricted</u>
Revenues:	
Contact revenue:	
City of Shreveport - WIA Grant	\$ 56,304
Department of Children & Family Services	17,600
Contributions and fundraisers	600
Other	<u>3,455</u>
Total revenues	<u>77,959</u>
Expenses:	
Program Services:	
Tobacco free living program	14,396
WIA program	39,086
Total program services	<u>79,795</u>
Management and general	<u>5,369</u>
Total expenses	<u>85,164</u>
Change in net assets	(7,205)
Net assets as of beginning of year	<u>5,717</u>
Net assets (deficit) as of end of year	<u><u>\$ (1,488)</u></u>

See accountants' compilation report.

Turning-Point Services, Inc.
Shreveport, Louisiana
Summary Schedule of Findings
Schedule For Louisiana Legislative Auditor
December 31, 2013

Summary Schedule of Prior Year Findings

There were no findings for the prior year ended December 31, 2012.

Summary Schedule of Current Year Findings

There are no findings for the current year ended December 31, 2013.